



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

**Date: September 18, 2003
Filing Ref: GLE04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|---------------------------|
| 1. Employee Fringe Benefits | 5. Department of Finance |
| 2. Annual Audit | 6. Central Services (ISF) |
| 3. General Insurance | 7. Vehicle Center (ISF) |
| 4. County Counsel | 8. Micrographics (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the

cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The Adjustment listed on Schedule A is to be included when calculating carry-forward in the 2005-06 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

BY



DON SANTORO

Name

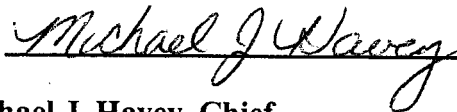
DIRECTOR OF FINANCE -GLENN COUNTY

Title

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

10-1-03

Date

Negotiated by Tillman Sherman

Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	01011010	01011020	01011070	01011100	01011110	01011180	01012040	01012050	01012060	01012100
Departments	BOS	Bd Clrk	Assessr	G/S Elc	Sch Elc	Sur/Eng	Crt Rev	Juv Jst	Grand J	Pub Def
00100000 Bld Use	\$10,934		\$5,037	\$468						
00150000 Equip		1,171	3,806	8,153		800				
01011200 DP			72,812							
01011051 Audit	135	115	395	76		39	257		9	176
01011170 EE-Bene	3,875	3,878	3,520	15						
01011120 B&G	8,255		10,148	1,353						
01011120 Mnt/Jan	19,180		34,511	3,204					731	
01011150 Gen Ins	7,116	566	5,024	246		128	830		29	568
01011080 Counsel	105,128		1,600	1,500					1,150	1,126
01011090 Persnll	2,532	1,519	5,570	507						
01011040 DOF	1,824	1,607	4,810	1,357		131		1	1,790	884
Total Allocated	\$158,979	\$8,856	\$147,233	\$16,879		\$1,098	\$1,087	\$1	\$3,709	\$2,754
Roll Forward	59,933	(6,129)	24,801	232		500	219		1,838	560
Cost w/Roll Fwd	218,912	2,727	172,034	17,111		1,598	1,306	1	5,547	3,314
Adjustments	4,028	84	744	36		19	123		4	84
Proposed costs	\$222,940	\$2,811	\$172,778	\$17,147		\$1,617	\$1,429	\$1	\$5,551	\$3,398
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	01012170	01012180	01012200	01012210	01012220	01012230	01012240	01012260	01012280	01012290
Departments	Flood C	Ag Comm	Bldg In	Microg	Recrdr	Coroner	PA & PG	Em. Svc	Plng/Zn	Animal
00100000 Bld Use		\$2,445		\$2,975	\$9,061		\$114		\$724	\$1,494
00150000 Equip	745	5,622	352	1,754	9,926		725	418	2,048	
01011200 DP										
01011051 Audit	59	532	121	29	142	11	69	12	137	140
01011170 EE-Bene		2,972	43	15	72		952		240	72
01011120 B&G		14,258	23,415	1,847	5,928		829		8,109	5,351
01011120 Mnt/Jan		15,834		5,237	15,947		3,138		19,749	
01011150 Gen Ins	193	1,714	390	94	457	37	223	39	443	570
01011080 Counsel		5,774			107		(2,652)		7,309	550
01011090 Persnll		8,609	1,519	507	2,532		1,012		3,038	2,532
01011040 DOF	188	7,756	1,426	480	2,219	338	1,616	236	4,794	3,267
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Total Allocated	\$1,185	\$65,516	\$27,266	\$12,938	\$46,391	\$386	\$6,026	\$705	\$46,591	\$13,976
Roll Forward	(177)	6,034	(13,510)	7,016	3,986	105	(5,147)	(6,166)	15,717	(4,748)
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Cost w/Roll Fwd	1,008	71,550	13,756	19,954	50,377	491	879	(5,461)	62,308	9,228
Adjustments	29	254	58	14	68	5	1,307	6	66	84
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Proposed costs	\$1,037	\$71,804	\$13,814	\$19,968	\$50,445	\$496	\$2,186	\$ (5,455)	\$62,374	\$9,312
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	01014022 Hospitl	01015180 Veteran	01015300 Sr Nutr	01016050 Ag Ext.	01024010 Health	01024012 Mental	01024014 Alc/Drg	01024170 CCS	01025010 Soc Svc	01042090 DA
00100000 Bld Use		\$484		\$4,200	\$4,699	\$6,580	\$4,528			\$488
00150000 Equip				2,057						2,996
01011200 DP										
01011051 Audit	156	15	5	125	821	1,249	832	76	4,005	273
01011170 EE-Bene		15		58	214	664	433	30	2,134	545
01011120 B&G	23,749	598		9,691	6,777	10,263	12,173			8,573
01011120 Mnt/Jan		16,311		32,485	22,695	31,780	54,827			14,752
01011150 Gen Ins	502	50	18	403	20,718	4,025	2,684	247	25,261	1,989
01011080 Counsel	(50,000)			317	14,438	4,048			9,275	1,260
01011090 Persnll		507		2,026	7,596	12,154	9,622	1,012	30,385	4,558
01011040 DOF	1,475	515	19	1,894	14,024	15,694	11,833	1,115	68,038	6,451
Total Allocated	\$(24,118)	\$18,495	\$42	\$53,256	\$91,982	\$86,457	\$96,932	\$2,480	\$139,098	\$41,885
Roll Forward	(39,627)	13,348	(10)	10,812	(8,105)	6,134	68,327	(670)	(16,478)	2,173
Cost w/Roll Fwd	(63,745)	31,843	32	64,068	83,877	92,591	165,259	1,810	122,620	44,058
Adjustments	74	7	3	60	3,070	596	398	37	3,743	295
Proposed costs	\$(63,671)	\$31,850	\$35	\$64,128	\$86,947	\$93,187	\$165,657	\$1,847	\$126,363	\$44,353
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	01042110 Sheriff	01042113 Disp.	01042135 Civil	01042136 Court S	01042140 Jail	01042150 Probatn	01042155 Juv HI	01042158 Delinq	01042360 Boat P.	01055340 Child
00100000 Bld Use	\$4,896		\$231		\$99,940	\$4,504	\$7,638			\$5,450
00150000 Equip	78,932				5,634	3,091				
01011200 DP										
01011051 Audit	1,569	143	102	26	1,184	697	312	25	87	413
01011170 EE-Bene	2,547	100	267	30	1,521	1,121	1,515	15	205	1,038
01011120 B&G	16,775		426		75,611	7,694	11,809			8,484
01011120 Mnt/Jan	28,992		1,786		33,939	26,862	14,375			16,651
01011150 Gen Ins	166,076	462	327	86	7,781	2,587	1,004	82	284	1,419
01011080 Counsel	13,049					1,661				
01011090 Persnll	17,218	3,545	1,012	1,012	12,154	12,660	7,596	507	1,519	6,077
01011040 DOF	31,166	2,229	981	627	10,859	14,347	5,575	410	1,238	8,132
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Total Allocated	\$361,220	\$6,479	\$5,132	\$1,781	\$248,623	\$75,224	\$49,824	\$1,039	\$3,333	\$47,664
Roll Forward	87,627	5,947	(5,750)		78,397	10,134	5,535	992	1,235	(3,634)
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Cost w/Roll Fwd	448,847	12,426	(618)	1,781	327,020	85,358	55,359	2,031	4,568	44,030
Adjustments	25,884	68	48	13	1,153	1,658	149	12	42	210
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Proposed costs	\$474,731	\$12,494	\$ (570)	\$1,794	\$328,173	\$87,016	\$55,508	\$2,043	\$4,610	\$44,240
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	01203010	01602270	01906020	02000000	02050000	02070000	02200000	02210000	02220000	02240000
Departments	Road CM	F & G	Supt of	Solid W	Orld AP	Wlws AP	Fleet	UST	V/E Mgm	HRA
00100000 Bld Use			\$2,534							
00150000 Equip										
01011200 DP										
01011051 Audit	3,796	10		578	162	312	445	29	49	1,269
01011170 EE-Bene	1,334			248			175			1,405
01011120 B&G	244		15,332	61		91	518			
01011120 Mnt/Jan			69,460							
01011150 Gen Ins	(20,528)	34		2,064	522	1,006	(43,616)	94	160	4,109
01011080 Counsel			(3)		283	283				18,329
01011090 Persnll	13,673			3,038			3,545			21,270
01011040 DOF	26,813	113	81,544	5,625	1,103	1,768	24,090	193	247	19,426
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Total Allocated	\$25,332	\$157	\$168,867	\$11,614	\$2,070	\$3,460	\$(14,843)	\$316	\$456	\$65,808
Roll Forward	(48,707)	52	104,564	(9,531)	(6,847)	(2,964)	(3,985)	188	(1,134)	7,302
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Cost w/Roll Fwd	(23,375)	209	273,431	2,083	(4,777)	496	(18,828)	504	(678)	73,110
Adjustments	11,116	5		306	77	149	213	14	24	5,280
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Proposed costs	\$(12,259)	\$214	\$273,431	\$2,389	\$(4,700)	\$645	\$(18,615)	\$518	\$(654)	\$78,390
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	02250000	02260000	02270000	03350000	03390000	04050000	04100000	04260000	04280000	04601000
Departments	HSA	PW ISF	C.Svcs	G.C.JPA	OSHPan	Court	LLTrust	Tr Admi	GC Tran	LAFCO
00100000 Bld Use		\$1,308				\$32,908				
00150000 Equip										
01011200 DP										
01011051 Audit	386	609	88				8	79	506	
01011170 EE-Bene	664	1,000				908				
01011120 B&G		10,888				30,252				
01011120 Mnt/Jan		24,023				86,388				
01011150 Gen Ins	1,245	1,963	287			938	26	258	1,632	
01011080 Counsel		14,389				4,736	1,382			
01011090 Persnll	7,090	8,103				12,154				
01011040 DOF	7,969	13,622	465			26,734	37	1,618	7,862	102
Total Allocated	\$17,354	\$75,905	\$840			\$195,018	\$1,453	\$1,955	\$10,000	\$102
Roll Forward	(14,132)	(27,446)	(405)	(10,725)	(5,239)	37,507	(136)	(878)	1,713	(141)
Cost w/Roll Fwd	3,222	48,459	435	(10,725)	(5,239)	232,525	1,317	1,077	11,713	(39)
Adjustments	48,605	291	43			138	4	38	242	
Proposed costs	\$51,827	\$48,750	\$478	\$(10,725)	\$(5,239)	\$232,663	\$1,321	\$1,115	\$11,955	\$(39)
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	04990000	05000000	05010000	05022000	05022010	05050000	05110000	05130000	05140000	05210000
Departments	HRA-CAD	Dependa	Artois	Hamiltm	Bayliss	Willows	SDM #1	SDM #3	NW CSA	Air Pol
00100000 Bld Use										\$1,229
00150000 Equip										
01011200 DP										
01011051 Audit	1,946		17	45	17	27	2	9	242	314
01011170 EE-Bene	2,234									33
01011120 B&G	274									5,219
01011120 Mnt/Jan										8,189
01011150 Gen Ins	6,276									965
01011080 Counsel	5,808		(28)							2,211
01011090 Persnll	20,763									2,532
01011040 DOF	29,887		599	839	150	527	7	27	742	2,998
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Total Allocated	\$67,188		\$588	\$884	\$167	\$554	\$9	\$36	\$984	\$23,690
Roll Forward	13,138		(172)	771	(394)	(677)		32	930	5,905
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Cost w/Roll Fwd	80,326		416	1,655	(227)	(123)	9	68	1,914	29,595
Adjustments	930									143
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Proposed costs	\$81,256		\$416	\$1,655	\$(227)	\$(123)	\$9	\$68	\$1,914	\$29,738
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	05210241	06000000	06010000	06020000	06030000	06040000	06050000	06060000	06070000	06200000
Departments	Air Pol	Indepen	Elk Cre	German	Marvin-	Newvill	Orland	Willows	WC Endo	C/G Fir
00100000 Bld Use										
00150000 Equip										
01011200 DP										
01011051 Audit										
01011170 EE-Bene										
01011120 B&G							1,127			
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel										
01011090 Persnll										
01011040 DOF		11,174	155		83	3	1,715	1,329		18
		-----	-----		-----	-----	-----	-----		-----
Total Allocated		\$11,174	\$155		\$83	\$3	\$2,842	\$1,329		\$18
Roll Forward	(3,111)		105		30		374	(172)		(42)
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Cost w/Roll Fwd	(3,111)	11,174	260		113	3	3,216	1,157		(24)
Adjustments										
	-----	-----	-----		-----	-----	-----	-----		-----
Proposed costs	\$(3,111)	\$11,174	\$260		\$113	\$3	\$3,216	\$1,157		\$(24)
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	06210000	06220000	06230000	06240000	06250000	06300000	06310000	06320000	06500000	06510000
Departments	Elk Cre	Glenn-C	Kanawha	Ord Fir	Orland	Levee#1	Levee#2	Levee#3	Butte C	BCCSD-R
00100000 Bld Use										
00150000 Equip										
01011200 DP										
01011051 Audit										
01011170 EE-Bene										
01011120 B&G										
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel										
01011090 Persnll										
01011040 DOF	284	422	757	247	429	105	152	68	(1,048)	214
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Total Allocated	\$284	\$422	\$757	\$247	\$429	\$105	\$152	\$68	\$ (1,048)	\$214
Roll Forward	(78)	29	11	(19)	(62)	42	39	43	(1,201)	92
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Cost w/Roll Fwd	206	451	768	228	367	147	191	111	(2,249)	306
Adjustments										
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Proposed costs	\$206	\$451	\$768	\$228	\$367	\$147	\$191	\$111	\$ (2,249)	\$306
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	06610000	06620000	06650000	06700000	06740000	06800000	06830000	06840000	06850000	06880000
Departments	Elk Cre	ECCSD-C	ECCSD-L	Ord CSD	Artois	HCCSD	HCCSD L	HCCSD-F	HCCSD-L	NEWCSD
00100000 Bld Use										
00150000 Equip										
01011200 DP										
01011051 Audit										
01011170 EE-Bene										
01011120 B&G						427				
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel	(228)					401				
01011090 Persnll										
01011040 DOF	702		1	290	231	1,955	22		537	413
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Total Allocated	\$474		\$1	\$290	\$231	\$2,783	\$22		\$537	\$413
Roll Forward	(343)	(144)	(9)	(25)	84	(758)	8		292	74
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Cost w/Roll Fwd	131	(144)	(8)	265	315	2,025	30		829	487
Adjustments										
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Proposed costs	\$131	\$(144)	\$(8)	\$265	\$315	\$2,025	\$30		\$829	\$487
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GLENN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	06920000 Mosquit	06950000 Rice Pe	06980000 Resourc	99999999 Other	Subtotal	Direct Billed	Unallocated	Total
00100000 Bld Use				\$2,531	\$217,400			\$217,400
00150000 Equip					128,230			128,230
01011200 DP					72,812			72,812
01011051 Audit					25,514	9,005		34,519
01011170 EE-Bene					36,107			36,107
01011120 B&G				60,435	397,715			397,715
01011120 Mnt/Jan				44,538	644,853			644,853
01011150 Gen Ins					212,107	140,598		352,705
01011080 Counsel				45,938	209,141	54,748		263,889
01011090 Persnll					253,205			253,205
01011040 DOF	1,827	21	291	12,416	521,266	8,890	444,112	974,268
Total Allocated	\$1,827	\$21	\$291	\$165,858	\$2,718,350	\$213,241	\$444,112	\$3,375,703
Roll Forward	(352)	13	169	(140,072)	195,057			195,057
Cost w/Roll Fwd	1,475	34	460	25,786	2,913,407	213,241	444,112	3,570,760
Adjustments					112,151			112,151
Proposed costs	\$1,475	\$34	\$460	\$25,786	\$3,025,558	\$213,241	\$444,112	\$3,682,911
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